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STATUTORY INSTRUMENTS

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**2018 No. 1249**

**The Customs (Special Procedures and Outward  
Processing) (EU Exit) Regulations 2018**

**PART 4**

**Procedure-specific Rules**

**CHAPTER 5**

**Temporary Admission Procedure**

**Eligibility – temporary admission procedure**

**36.**—(1) Subject to paragraph (2), HMRC may grant an application for authorisation to declare goods for a temporary admission procedure where—

- (a) the applicant is established outside the United Kingdom; or
- (b) the goods fall within a description given in a section of the temporary admission document that specifies that the goods may be declared by, or on behalf of, a person established in the United Kingdom.

(2) An authorisation to declare goods that are consumable goods may be granted only if full relief from a liability to import duty in relation to the goods is to be given under regulation 40.

(3) For the purposes of paragraph (2), goods are consumable goods if they cannot be used without being rendered unusable.